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IN THE

Supreme Court of the United States

OCTOBER TERM, 1927

NO. 219.

D. B. HEINER, Collector of Internal Revenue for the Twenty-third District of Pennsylvania, Petitioner,

v.

THE COLONIAL TRUST COMPANY, Executor of the will of Glenn T. Braden, Deceased.

NO. 220.

C. G. LEWELLYN, Former Collector of Internal Revenue for the Twenty-third District of Pennsylvania, Petitioner,

v.

THE COLONIAL TRUST COMPANY, Executor of the will of Glenn T. Braden, Deceased.

On Writs of Certiorari to the United States Circuit Court of Appeals for the Third Circuit.

BRIEF FOR RESPONDENT.

JOHN W. DAVIS,
R. C. ALLEN,
C. A. JONES,
M. W. ACHESON, JR.,
Attorneys for Respondent.

Of Counsel:
JAMES R. STERRETT,
I. J. UNDERWOOD.

SMITH BROS. CO. INC., LAW PRINTERS, 208-212 GRANT ST., PITTSBURGH, PA.

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